G. R. S. IX-5]

Previous references.

LB 128-05 (1-4)

1919-20

(LB

File No. 124-24

Serial Nos. 5-46

Later references.

LB 128-21 88 102

Preserved

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 5-46

Part B for April 1821.

SUBJECT.

Levy of Vehicle tax by the Sanitary Board in the Kolar Gold Fields

---

8(5) From the President K.G.F. Bd's No. 888 of 25-3-21

Submits for sanction the resolution of the Bd re. the levy of tax on vehicles plying together with the bye-laws framed

8(6) From the President K.G.F. Sanitary Board No. R11798 of 25-4-21

Submits the bye-laws framed by the Board re. the levy of tax on vehicles plying in the K.G.F.

W. 238—GBB—20,000—14-6-20

G. R. S. 11].

1920-21

GENERAL AND REVENUE SECRETARIAT.

(L.B.)

NOTES.

File No. LB/12/19

FILE HEADING.

Levy of vehicle tax by the Kolar Gold Fields Sanitary Board

From The President, K.G.F. Sanitary Board,

No. 886 Dated 26/28 3·1921, Received 29·3·21

Diary No. 7284	Enclos. 1 file Spare Copies:—	Serial No. 5

BRIEF ABSTRACT OF LETTER.

Submits for sanction the results of the Board re the levy of tax on vehicles etc together with the byelaws thereon.

NOTES AND ORDERS.

~~Draft~~ Go. sanctioning the byelaws is put up for approval.

The byelaws seem to be in order. The fine for not giving the information required by the Board

NOTES—First Sheet.

R. S. III-2]

General and Revenue Secretariat.

LB File No. 1294 of 19 41

7284

Serial No.

is fixed at Rs 20/- (Vide rule 4)
But in sec 36 of the Mines Regulation, the fine is fixed at Rs 100/- which is the maximum. It is for Consideration as to whether the limit fixed by the Levy Board has to be raised to at least Rs 50/-

Does not seem to be necessary

Draft for sanctioning the byelaws as revised submitted for approval in the order

30/8/41

Maybe sanctioned

Secretary (Mines)

5296-307
14.4.41

Draft approved

14.4.41

6 To the President, KGF Levy Board
ROR 11798 Dt 25.4.41.
Sanctions the byelaws

NOTE—Contn. sheet.

1921

67023

From

The President, Sanitary Board,
Kolar Gold Fields.

To The Secretary to the Government
of Mysore, Revenue department,
Bangalore

Dated 26th
Despatched 28 } March 1921
Received

No 886

GEN & REV. SEC.
Rev Secy
29 MAR 1921

Enclosures:- 3

Subject

Requesting to obtain the Sanction of Government for the Bye-laws in Connection with the levy of Vehicle tax with effect from the 1st of July 1921

Draft Bye-laws is submitted for approval.

LB. 124-19-5

Office of the President,
Sanitary Board, Kolar Gold Field.

No. 886 Champion Reef 28
From Dated 26th March 1921.

Md. Zahiruddin Mecci Esquire, B.A.,
President, Sanitary Board,
Kolar Gold Field.

D. No. 7284
29.3.21.

To

B. Ramaswamaiya Esquire, B.A., B.L.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

2502
L. 124-19
Sl. 3
28/11

In continuation of my letter No. 268 dated the 17th September 1920, I have the honour to forward herewith a copy of resolution No. 4 of the Kolar Gold Field Sanitary Board held in their meeting of the 18th Ultimo in connection with the proposed levy of vehicle tax and to request you to be so good as to obtain the sanction of Government to bring the accompanying Bye-laws into force from the 1st of July 1921.

2. No critisms were received against the Rye-laws published in the Gazette except one from Mr. Nichol, Balaghat Mine. Since the roads maintained by the Sanitary Board are in a fair condition, the criticisms do not concern the Board. Copy of the letter from Mr. Nichol is enclosed for the information of Government.

I have the honour to be,
Sir,
Your most obedient servant,
M. G. Krishnaswamy Rao
For President,
Sanitary Board, Kolar Gold Field.

CKR.

Extract from the Proceedings of the Fourth Ordinary Meeting of the Kolar Gold Field Sanitary Board held in the Sanitary Board Office , on Friday the 18th February 1921., at 3 P.M.

****

X X X X

3. Consideration of the draft Bye-laws relating to the proposed levy of vehicle tax with criticisms received thereon.

Resolution :-

A recommendation may be made to Government to sanction them with effect from the 1st of July 1921.

X X X X

****

M G Krishnamurthi Rao

For President,
Sanitary Board, Kolar GoldField.

Rates of Taxes.

	Annual Rate.
1. 4 Wheeled carriage on springs drawn by 2 horses.	Rs. 4-0-0
2. 4 Wheeled carriage drawn by one or more horses below 13 hands or bullocks.	" 4-0-0
3. 2 Wheeled carriage on springs drawn by one or more horses mules and bullocks.	" 2-0-0
4. Bicycle, tricycle or rickshaw.	" 1-8-0
5. Every cart or vehicle without springs	" 2-0-0
6. Hand cart without springs including wheel-barrows with 2 or 3 wheels and pushed by hand.	" Free.
7. Motor Car	" 20-0-0
8. Motor cycle with side-car	" 10-0-0
9. Motor Car below 15 Cwts.	" 15-0-0
10. Motor Cycle without side-car	" 8-0-0

****

BYE-LAWS UNDER SECTIONS 35 AND 36 OF THE MYSORE MINES REGULATION.

The following bye-laws, are porposed to be adopted in connection with the levy of the above tax :-

1. Form of information to be filled in on demand. On presentation by any servantof the Sanitary Board of the form appended to these bye-laws or any form from time to time prescribed in this behalf by the Sanitary Board, every inhabitant resident within the Sanitary Board area shall within such reasonable period as shall be specified in such form, return such form subscribed with his signature to the President, with all blanks duly filled in to the best of his knowledge or belief as directed in notes on the form, to show the said inhabitant's liability to the Board's taxation.

2. Inspection of conveyances to be permitted. Every

Every person in possession of a vehicle in respect of which he is liable to a tax shall, at all reasonable hours, give the Vice President and any person bearing a written authority from the Vice President in this behalf, free access to his stables or other places in which such vehicles are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Rule 1 and shall, on demand, unless prevented by reasonable cause, forthwith produce such vehicles and explain which of them is referred to in the several entries made in any such return.

3. Liability if the form is not filled and returned . If any person to whom a form has been sent under Rule 1, omits within 15 days of its receipt to fill it up and return it to the President, he shall be liable to the payment of the tax on the conveyances which he is believed to possess.

4. Penalty . Every person who commits any breach of Rule 2 shall, for each such offence, be liable on conviction to a fine not exceeding Rs. 20/-.

A vehicle in respect whereof a tax has been paid to the Board for a half year, will not be retaxed during the same half year because of change of hands.

Return of vehicles furnished under the Bye-laws framed by the Sanitary Board for levy of tax on vehicles:-

Classification according to classes of vehicles.	Number of conveyances of each class.	
	Included in last return. (To be filled up by the Sanitary Board Office).	Number liable to tax forthe current half year. (To be filled up by the taxpayer).
1. 4. Wheeled carriage on springs drawn by two horses.		
2. 4 Wheeled carriage drawn by one horse or a pair of horses below 13 - hands or bullocks.		

3. 2 Wheeled carriages on springs drawn by one or more horses , mules or bullocks.

4. Bicycle or tricycle or rickshaw.

5. Cart or vehicle without springs.

6. Motor car 15 Cwts and above.

7. Motor car under 15 Cwts.

8. Motor cycle with side car.

9. Motor cycle without side car.

---

1. The only conveyance in respect of which I am liable to tax for the half year ending ..... are those mentioned above.

Date of ~~presentation~~ receipt of form by the party.

Date of return to ~~receipt~~ of form by the President with the particulars filled up.

Signature of party with date.

N o t i c e.

..... is hereby required to fill in this form and deliver it to the Vice President within 7 days of the presentation of this form.

Attention is invited to the Bye-laws on the reverse.

President.

****

M G Krishnamachari Road

For President,

Sanitary Board, Kolar Gold Field.

Copy of the letter dated 14th December 1920, from Mr. Nichol to the President, Sanitary Board, Kolar Gold Field.

****

THE VEHICLE TAX.

I have the honour to submit the following protest against the vehicle tax which, I understand, has been decided upon.

There would appear to be two standpoints from which criticism of this imposition can be directed, viz. that of the Gold Mining Industry here, in which Motor and other vehicles are used in the direct prosecution of the work to be carried on, and that of the private owner who uses his Motor car or Motor cycle for - " Pleasure ".

Whichever viewpoint is taken, however, both can justly claim to emanate from cogent reasons for objecting to the tax, and although my protest is that of the private owner of a Motor cycle, yet the relationship between that and of the purely Official company ownership is closely allied.

The private owner is said to indulge in motoring for - pleasure. In a general sense that is undoubtedly true, but in the particular sense in which the word " Pleasure " is used on the Kolar Gold Field, it is , in reality, as a relaxation and change from arduous and continuous work arising from , and directly connected with, his association with the Gold Mining Industry, (out of which the Mysore Government, incidentally, derive a huge revenue).

There is no real pleasure devrivable from the mere act of motoring on the so-called roads in this locality, (especially - some of those in the Sanitary Board area) and a more presumptuous use of the word or more disgraceful roads it would be hard to find. They are, at best, cart tracks, narrow, tortuous, composed of a continuous series of ruts, bumps and pot-holes, and disgracefully maintained , whereon those who venture on costly Motor vehicles not only soon become disillusionised about the pleasure aspect of motoring but run the risk , every yard of the distance ------

distance travelled, of becoming involved in a serious accident, causable through swerving bullock bandies, straying cattle, lumps of granite or other large stones (obviously, and often maliciously, placed in the way) cast bullock shoes ,& c.

The arguments to be advanced against the tax, may be summarised as follows :-

1. It is just another squeeze on the Mining Industry.

2. It is presumably justified by those responsible for its' introduction on the general grounds that a similar tax is imposed in other parts of the world.

3. If this is so, then the very great difference existing would render any such comparison completely negative (not to say ridiculous) for the very reason that where you have a vehicle tax you invariably have ROADS; the one must complement the other.

Moreover, it may be pertinently stated, that where these conditions obtain, the roads are cleaned, watered and lighted - whereas here, well ..... , comment would be superfluous !

4. The point is not so much the amount of the tax but the principle underlying this unfair imposition.

5. The question may be asked :- How much are the bullock bandies, which cause the execrable condition of the " Roads ", to be made to pay ? (It is not the motor vehicle, be it noted, that does, or can, damage the road but, on the other hand, the "Road" can, and does, damage the motor vehicle).

6. Will the money raised by the tax be spent on the Roads, or to be more precise, upon converting the existing bullock cart tracks into roads, and their proper maintenance as such ?

Ifso, then most of the objections would be swept away,

away, provided that the taxpayers form a Committee to see to it that it was carried out. I fear, however, that to hope for such a desideatum would be somewhat optimistic.

****

W. Krishnaswami Rao

For President,

Sanitary Board, Kolar Gold Field.

19/4

12

G.R.S. VI–71]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

, *the* 191 .

Date of issue 25.4.71

Signed by M. Sr. Ramanna

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section LB.

File No. 124-69

Serial No. 6

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

Letter no. 886 dated the 26th March 1971 from the ~~President~~ Secy, Kolar Town Board, submitting for sanction ~~a Resolution of the Board~~ draft byelaws relating to the levy of Vehicle tax in the Town Board area, so that they may be brought into force

Order Thereon—No.

~~proposed~~

Dr 27/4

from 1st July 1921.

Endorse R.11798
W.D. 25.4.21

The byelaws are approved.

Six printed copies thereof may be submitted to this office for record.

Recd
16.4.21

The President, K.S.T. Levy Board

List of enclosures.

Copied by

Examined by

WD 1741—GPB—30,000—17-3-19